

7 CHAPTER: VIEW REFUND AND OVERPAYMENT CREDIT INFORMATION

7.1 Overview

IRMS records refunds and overpayment credits as entries in the Tax Account Period (TAP). You can view details about these entries in the IRMS Web application, provided your locality's MOU allows you this access.

7.2 View Refund Information

IRMS will issue a refund when there is an overpayment in a taxpayer's TAP, unless the taxpayer requests that the funds be applied to a later TAP. You can view detailed information about a refund on the Refund Status window in the IRMS Web application.

Refund Status Window

The illustration below is the Refund Status window.

The screenshot shows the IRMS Refund Status window. It includes a menu bar with 'File' and 'Help'. The main content area is divided into several sections:

- General Information:** Name: Hamblin, Harry; SSN: 333-66-3333; Acct No: 33-333663333S-001; Name: Hamblin, Lily; SSN: 555-44-5555; Acct No: 33-555445555S-001; Tax Type: Individual Income.
- Tax Account Period:** Total Liabilities: \$-234.57; Total Resources: \$234.57; Balance: \$0.00; TAP Status: Open; Filing Status: Filed; Due Date: 05/01/2006; Ext. Due Date: 00/00/0000.
- Source Entry Table:**

Source Entry Type	Received Date	Submitted Date	Processed Date	Applied Amount	Status
Original Return	04/10/2005	04/12/2005	04/14/2005 10:43:05	\$234.57	Posted

- Refund Section:** Total: \$234.57; Amount: \$234.57; Interest: \$0.00; Status: Posted; Processed Date: 04/16/2005 06:00:22; Reason: Overpayment.
- Warrant Section:** Total: \$234.57; Amount: \$234.57; Interest: \$0.00; Warrant Number: 5420; Issue Date: 04/17/2005; Status: Warrant Issued; Reason: System Generated; Prior Warrant Number: ; Refund Method: Check; Reason for Reissue: ; Returned Check Batch ID: ; ☐ Sent to Qualifier.

A 'Close' button is located at the bottom right of the window.

Refund Status Window Fields

The table below lists the fields in the Refund Status window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The type of funding source for the refund (i.e. return, etc.).
Received Date	System Generated	The date the funding source was received by Tax or by the Locality.
Submitted Date	System Generated	The date the funding source was submitted to TAX or to the Locality.
Processed Date	System Generated	The date the funding source was processed by IRMS.
Applied Amount	System Generated	The amount of the funding source that was applied to the refund.
Status	System Generated	The status of the funding source in IRMS.
Total	System Generated	The total dollar amount of the refund, including the refund amount and any interest due on the refund.
Amount	System Generated	The total of the refund.
Interest	System Generated	Any interest due on the refund.

Field	Field Type	Description
Status	System Generated	The state of the refund in IRMS (i.e., Posted, Pending).
Processed Date	System Generated	The date the refund was processed by IRMS.
Reason	System Generated	The explanation for the refund (i.e., overpayment).
Total	System Generated	The total amount of the check or direct deposit.
Status	System Generated	The state of the warrant. A Refund Warrant is the authorization to issue an actual check or perform a direct deposit transaction.
Amount	System Generated	The total amount of the warrant.
Reason	System Generated	The reason the warrant was issued. This is usually system generated.
Interest	System Generated	The amount of the refund that represents interest.
Prior Warrant Number	System Generated	The number of the previous warrant, if the warrant was re-issued.
Warrant Number	System Generated	The system-generated number associated with the check or direct deposit.
Refund Method	System Generated	Indicates how the refund was issued (i.e., Check or Direct Deposit).
Issue Date	System Generated	The date the warrant was issued.
Reason for Reissue	System Generated	The reason the warrant was reissued (i.e., Lost Check), if there was a reissue.
Sent to Qualifier	System Generated	When checked, indicates IRMS will issue the refund in the Qualifier's name and address (A Qualifier is an active customer relationship eligible to receive a refund on behalf of the taxpayer).
Returned Check Batch ID	System Generated	The identification used by TAX to track a returned check.

View Refund Information

To view refund information, the following steps are performed:

Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).

IRMS

File Tax Account Period Help

Jan 2005 - Dec 2005

General Information		Tax Account Period	
Name:	Hamblin, Harry	Total Liabilities:	\$-234.57
SSN:	333-66-3333	Acct No:	33-333663333S-001
Name:	Hamblin, Lily	Total Resources:	\$-234.57
SSN:	555-44-5555	Acct No:	33-555445555S-001
Tax Type:	Individual Income	Balance:	\$00.00
		TAP Status:	Open
		Filing Status:	Filed
		Due Date:	05/01/2006
		Ext. Due Date:	00/00/0000

Entries

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
Refund	04/12/2005	04/14/2005	\$-234.57	Posted	04/14/2005
Original Return	04/20/2005	04/22/2005	\$-234.57	Posted	04/22/2005

Local

Open Close

Step 4: Double-click on the Refund entry.
The Refund Status window opens.

IRMS

File Help

Refund Status

General Information		Tax Account Period	
Name:	Hamblin, Harry	Total Liabilities:	\$-234.57
SSN:	333-66-3333	Acct No:	33-333663333S-001
Name:	Hamblin, Lily	Total Resources:	\$234.57
SSN:	555-44-5555	Acct No:	33-555445555S-001
Tax Type:	Individual Income	Balance:	\$0.00
		TAP Status:	Open
		Filing Status:	Filed
		Due Date:	05/01/2006
		Ext. Due Date:	00/00/0000

Source Entry Type	Received Date	Submitted Date	Processed Date	Applied Amount	Status
Original Return	04/10/2005	04/12/2005	04/14/2005 10:43:05	\$234.57	Posted

Refund	Warrant	
Total: \$234.57	Total: \$234.57	Status: Warrant Issued
Amount: \$234.57	Amount: \$234.57	Reason: System Generated
Interest: \$0.00	Interest: \$0.00	Prior Warrant Number:
Status: Posted	Warrant Number: 5420	Refund Method: Check
Processed Date: 04/16/2005 06:00:22	Issue Date: 04/17/2005	Reason for Reissue:
Reason: Overpayment	<input type="checkbox"/> Sent to Qualifier	Returned Check Batch ID:

Close

Step 5: From the **File** menu, select **Close** to exit the window and return to the Tax Account Period Entries window.

7.3 View Overpayment Credit Information

When all liabilities and claims are satisfied, if funds remain in the TAP, IRMS will normally issue a refund. However, the taxpayer can request that these funds be applied to a later TAP. This is called an Overpayment Credit. When this happens, IRMS takes the following actions:

- Determines the amount to be carried forward
- Moves the specified amount from the current period to the next filing period
- Records an Overpayment Credit Applied entry in the destination TAP
- Records an Overpayment Credit entry in the source TAP

7.3.1 View Overpayment Credit Details

You can view the details of the Overpayment Credit entry on the Overpayment Credit window in the IRMS Web application.

Overpayment Credit Window

The illustration below is Overpayment Credit window.

The screenshot shows the IRMS Overpayment Credit window. It has a menu bar with 'File' and 'Help'. The main content area is divided into several sections:

- General Information:** Name: Smith, Eliza; SSN: 222-33-4444; Acct No: 33-222334444S-001; Tax Type: Individual.
- Tax Account Period:** Total Liabilities: \$900.00; Total Resources: \$900.00; Balance: \$0.00; TAP Status: Open; Filing Status: Filed; Due Date: 05/01/2004; Ext. Due Date: 00/00/0000.
- Source Entry Table:** A table with columns: Source Entry Type, Received Date, Submitted Date, Processed Date, Applied Amount, and Status. It contains one entry: Payment-Local Estimated, 01/10/2005, 01/10/2005, 01/14/2005 13:43:53, \$300.00, Posted.
- Overpayment Credit Information:** Amount: \$-300.00; Status: Posted; Received Date: 05/29/2005; Submitted Date: 05/29/2005; Processed Date: 05/29/2005 09:17:22.

A 'Close' button is located at the bottom right of the window.

Overpayment Credit Window Fields

The table below lists the fields in the Overpayment Credit window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The name of the source of funding for the overpayment credit.
Received Date	System Generated	The date the source of funding was received.
Submitted Date	System Generated	The date the source of funding was submitted.
Processed Date	System Generated	The date the source of funding was processed by IRMS.
Applied Amount	System Generated	The amount of the source funding applied to the overpayment credit.
Status	System Generated	The status of the source of funding for the overpayment credit.
Amount	System Generated	The amount moved from the source TAP.
Received Date	System Generated	The received date of the overpayment credit entry.
Status	System Generated	The status of the overpayment credit entry.

Field	Field Type	Description
Submitted Date	System Generated	The submitted date of the overpayment credit entry.
Processed Date	System Generated	The date the system processed the overpayment credit entry.

View Overpayment Credit Details

To view overpayment credit information, the following steps are performed:

Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).

Step 2: From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.

IRMS


File Tax Account Period Help

Jan 2004 - Dec 2004

General Information		Tax Account Period	
Name: Smith, Eliza		Total Liabilities: \$900.00	Filing Status: Filed
SSN: 222-33-4444	Acct No: 33-222334444S-001	Total Resources: \$900.00	Due Date: 00/00/0000
Tax Type: Individual		Balance: \$0.00	Ext. Due Date: 00/00/0000
		TAP Status: Open	

Entries

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
Overpayment Credit	05/29/2005	05/29/2005	\$-300.00	Posted	05/29/2005
Original Return	05/01/2005	05/27/2005	\$900.00	Posted	05/27/2005
Payment-Local Estimated Payment	01/10/2005	01/14/2005	\$300.00	Posted	01/14/2005
Payment-Local Estimated Payment	09/12/2004	09/14/2004	\$300.00	Posted	09/14/2004
Payment-Local Estimated Payment	06/11/2004	06/13/2004	\$300.00	Posted	06/13/2004
Payment-Local Estimated Payment	04/18/2004	04/20/2004	\$300.00	Posted	04/20/2004

 Local

Open Close

Step 4: Double-click on the Overpayment Credit entry.
The Overpayment Credit window opens.

7.3.2 View Applied Overpayment Credit Details

You can view the details of the Overpayment Credit Applied entry on the Overpayment Credit Applied window in the IRMS Web application.

Overpayment Credit Applied Window

The illustration below is Overpayment Credit Applied window.

IRMS

File Help

Overpayment Credit Applied

General Information

Name: Smith, Eliza
SSN: 222-33-4444 Acct No: 33-222334444S-001
Tax Type: Individual Income

Tax Account Period

Total Liabilities: \$0.00 Filing Status: Not Filed
Total Resources: \$300.00 Due Date: 05/01/2006
Balance: \$-300.00 Ext. Due Date: 00/00/0000
TAP Status: Open

Overpayment Credit Applied Information

Amount: \$300.00 Received Date: 04/08/2004
Status: Posted Submitted Date: 04/08/2004
☐ Out-of-state ☐ Bypass Out-of-state Processed Date: 04/08/2004 09:22:53

Applied To	Received Date	Submitted Date	Processed Date	Applied Amount	Status
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Close

Overpayment Credit Applied Window Fields

The table below lists the fields in the Overpayment Credit Applied window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, the taxpayer has for this period.
Due Date	System Generated	The date the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Amount	System Generated	The total of the overpayment credit applied.
Received Date	System Generated	The received date of the overpayment credit applied entry.
Status	System Generated	The state of the overpayment credit applied entry in IRMS.
Submitted Date	System Generated	The submitted date of the overpayment credit applied entry.
Out-of-statute	System Generated	When checked, indicates the return is out-of-statute.
Bypass Out-of-statute	System Generated	When checked, enables IRMS to initiate the billing process for a liability resulting from a line item adjustment on an out-of-statute return.
Processed Date	System Generated	The date that IRMS processed the overpayment credit applied entry.
Applied To	System Generated	The name of the liability to which the credit was applied (blank if there is no liability to which to apply the credit).
Received Date	System Generated	The received date of the liability to which the credit was applied.

Field	Field Type	Description
Submitted Date	System Generated	The submitted date of the liability to which the credit was applied.
Processed Date	System Generated	The date that IRMS processed the liability to which the credit was applied.
Applied Amount	System Generated	The amount applied to the liability.
Status	System Generated	The status of the liability to which the credit was applied.

View Applied Overpayment Credit Information

To view applied overpayment credit information, the following steps are performed:

Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).

Step 2: From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.

IRMS

File Tax Account Period Help

Jan 2005 - Dec 2005

General Information		Tax Account Period	
Name: Smith, Eliza		Total Liabilities: \$0.00	Filing Status: Not Filed
SSN: 222-33-4444	Acct No: 33-222334444S-001	Total Resources: \$300.00	Due Date: 05/01/2006
Tax Type: Individual		Balance: \$-300.00	Ext. Due Date: 00/00/0000
		TAP Status: Open	

Entries

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
Overpayment Credit - Applied	05/29/2005	05/29/2005	\$300.00	Posted	05/29/2005

Open Close

Step 4: Double-click on the Overpayment Credit-Applied entry.
The Overpayment Credit Applied window opens.

Step 5: From the **File** menu, select **Close** to exit the window and return to the Tax Account Period Entries window.